

FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

CREDIT & DEBIT MANAGEMENT
GROUP, OMD

DEC 18 2000

OFFICE OF
MANAGING DIRECTOR

Kathryn R. Schmeltzer, Esquire
Shaw Pittman
2300 N Street, N.W.
Washington, DC 20037-1128

RE: Mayville Communications, Inc.
Request for Waiver and Refund of
Regulatory Fees for Fiscal Year 1999
Fee Control No. 9909278835854001

Dear Ms. Schmeltzer:

This is in response to your request for waiver and refund of regulatory fees paid for Fiscal Year (FY) 1999 as a nonprofit entity. You provide a copy of an advance ruling from the U.S. Internal Revenue Service (IRS advance ruling) determining that Mayville is tax exempt under section 501(a) of the Internal Revenue Code as a nonprofit organization under section 501(c)(3).

The Commission's rules provide that entities that qualify as tax exempt, nonprofit organizations under section 501 of the Internal Revenue Code are exempt from the requirement to pay regulatory fees. 47 C.F.R. § 1.1162(c). The IRS advance ruling that you provided establishes that Mayville is exempt from the regulatory fee requirement under section 1.1162(c) of the Commission's rules. Accordingly, we will refund Mayville's payment of regulatory fees for FY 1999. In addition, we exempt Mayville from payment of future regulatory fees so long as it maintains its tax exempt status under the provisions of the IRS advance ruling.

Please note that Mayville is under a continuing obligation to report to the Commission any changes that could affect its qualification for this fee exemption, such as change in corporate status or IRS determination. Mayville also is required to submit to the Commission a copy of the IRS' final determination of its tax exempt status, before the deadline by which regulatory fees otherwise would be due, in order to retain its exemption from regulatory fees under section 1.1162(c) of the Commission's rules. You should keep this letter and submit a copy of it with any future correspondence with the Commission concerning regulatory fees for Mayville.

A check made payable to Mayville and drawn in the amount of \$7,300.00 will be sent to you at the earliest practicable time. If you have any questions concerning the refund, please call the Credit & Debt Management Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Reger", with a large, stylized initial "M" and "R".

Mark A. Reger
Chief Financial Officer

FISHER WAYLAND COOPER LEADER & ZARAGOZA L.L.P.
2001 PENNSYLVANIA AVENUE, N.W.
SUITE 400

WASHINGTON, D. C. 20006-1851

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KATHRYN R. SCHMELTZER

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EMAIL

kschmeltzer@fwclz.com

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March 3, 2000

VIA HAND DELIVERY TO THE OFFICE OF THE SECRETARY

Andrew S. Fishel, Managing Director
Office of the Managing Director
Federal Communications Commission
445 Twelfth Street, S.W.
Washington, D.C. 20554

**Re: Mayville Communications, Inc.
Station WWRN-TV, Mayville, Wisconsin, FIN 68547
SUPPLEMENT TO REQUEST FOR WAIVER OF
REGULATORY FEE AND REQUEST FOR FEE REFUND**

Dear Mr. Fishel:

On behalf of Mayville Communications, Inc. ("Mayville"), we hereby supplement its letter request for a waiver of payment of the 1999 annual FCC regulatory fee, which was filed on September 22, 1999, (a date-stamped copy of which is attached). On February 16, 2000, the Internal Revenue Service issued a determination letter, which we submit to supplement Mayville's request.

The IRS letter states that it has determined that Mayville is exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). The exemption applies to an advance ruling period of five years, which commenced on January 1, 1999 and will end on December 31, 2003, after which time the IRS will issue a final determination. Please note that the "effective date" of the determination letter is August 21, 1995 (see page 3), which is the date that Mayville was incorporated in the State of Wisconsin. This time period covers fiscal year 1999, which is at issue in Mayville's request for exemption from payment of the FCC FY 1999 regulatory fees. By this letter, Mayville also requests refund of the regulatory fee which it paid on September 22, 1999, in the amount of \$7,300.00.

In addition, this documentation is submitted as required by 47 CFR §1.1162(c) to verify Mayville's nonprofit status and exempt it from payment of any future regulatory fees. As

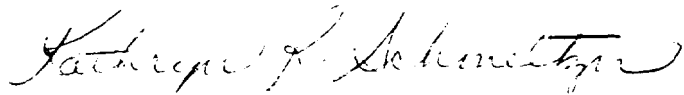
Office of the Managing Director
Federal Communications Commission
March 3, 2000
Page 2

referenced above, Mayville is the licensee of Television Broadcast Station WWRS-TV, Mayville, Wisconsin, Facility ID Number 68547. Mayville's principal and contact address are as follows:

Jane Duff, President
Mayville Communications, Inc.
5405 Alton Parkway, Suite 5A-648
Irvine, CA 92064
Telephone (949) 6545-4390

If there are any questions concerning this matter please communicate with the undersigned.

Very truly yours,


Kathryn R. Schmeltzer

KRS/VSB

cc: Theresa Meeks, Credit & Debt Management Center, FCC
Regina Dorsey, Esq, Chief, Credit & Debt Management Center, FCC

J:\DATA\CLIENT\96\9680\9680000L.002

Payment Transactions Detail Report

Date: 03/13/2000

BY: FEE CONTROL NUMBER

Fee Control Number	Payor Name	Fcc Account Number	Payer TIN	Received Date							
9909278835854001	MAYVILLE COMMUNICATIONS INC 5405 ALTON PARKWAY SUITE 5A 648 IRVINE CA 92604	WP00016320	0391830309	9/22/1999 00:00:0							
Payment Amount	Current Balance	Seq Num	Payment Type Code	Quantity	Callsign Other Id	Applicant Name	Applicant Zip	Bad Check	Detail Amount	Trans Code	Payment Type
\$7,300.00	\$7,300.00	1	MFU9	1	68547	MAYVILLE COMMUNICATIONS INC	92604		\$7,300.00	2	PMT
\$7,300.00	\$7,300.00	2	MFU9	1	68547	MAYVILLE COMMUNICATIONS INC	92604		(\$7,300.00)	2	ADJ
\$7,300.00	\$7,300.00	3	MFU9	1	WWRS TV	MAYVILLE COMMUNICATIONS INC	92604		\$7,300.00	2	PMT
Total	3									\$7,300.00	